

9 WAGE REPORTING PENALTIES

All employers who are subject under Wisconsin's Unemployment Insurance Law are required to file quarterly wage reports, in the manner prescribed by the Department. Each report is due at the end of the month following the close of each calendar quarter.

Quarter Number	Ending	Due Date
1	March 31 st	April 30 th
2	June 30 th	July 31 st
3	September 30 th	October 31 st
4	December 31 st	January 31 st

There are penalties for late filing or non-filing of quarterly wage reports. The amount of the penalty is based upon the number of employees that should appear on the report, as follows:

Total Employees in the Quarter	Amount of Penalty
1 – 100	\$25
More than 100	\$75

Section 108.205(2), Wisconsin Statutes, requires employers to file their quarterly wage report using an electronic medium prescribed by the Department once they meet specified employment levels:

Beginning with 1st Quarter 2001: Employers with 100 or more employees must file their reports electronically, or via Internet.

Beginning with 3rd Quarter 2006: Employers with 75 or more employees must file their reports electronically, or via Internet.

Beginning with 3rd Quarter 2007: Employers with 50 or more employees must file their reports electronically, or via Internet

Once an employer becomes subject to the reporting requirements under this subsection, the employer shall continue to file its quarterly reports under this subsection unless the department waives that requirement.

Penalties for non-compliance with this filing requirement are substantial. An employer who is required to report their wage detail electronically under the provisions of Wisconsin Statute 108.205(2), but continues to file on paper, will be subject to a penalty of \$10.00 for each employee whose information is not reported in a format prescribed under 108.205(2).

Employers are responsible for any penalties which may arise from their own or their representative's failure to file timely Wage Reports.